

Ball State University

Financial Records System

General Ledger - Account Controls

Account Controls	Description	Account Controls	Description	Account Controls	Description
1100	CLAIM ON CASH	1600	SUSPENSE ACCOUNT	2310	BSU TRAVEL ADVANCE
1120	CASH ON DEPOSIT	1640	RES INVENTORY LOSS	2320	GARNISHMENTS
1140	ON DEP-STU AID FUND	1700	UNDISTR PAYROLL	2330	12-MONTH PAY OPTION
1150	SAVINGS ACCOUNT	1710	PRPD EXP-PERMIT MAIL	2340	RM & BOARD PAYMENTS
1160	REVOLVING FUND	1720	PREPD EXPENSE-OTHER	2350	TIAA - APP
1250	INVESTMENTS	1730	PREPAID INSURANCE	2360	HEALTH CARE - 65
1270	COMMON STOCK	1800	CAMPUS LAND & IMPRO	2370	DENTAL - OVER 65
1280	EXTENDED CASH ADVANC	1810	EDUCATIONAL BUILDING	2400	ACCRUED SALARIES
1290	BD & INT SINKING FD	1820	UTILITY BUILDING	2450	COMPENSATED ABSENCES
1300	ACCT REC - STUDENT	1830	EDUCATION EQUIPMENT	2500	DEF INCOME - FEES
1301	RCVBL-TUITION & FEES	1835	ACCUM DEPRECIATION	2510	DEF INC-HOUSE & DINE
1302	RCVBL-ROOM & BOARD	1840	AUXILIARY BUILDING	2520	DEF INC-TICKETS SALE
1303	RCVBL-GRANTS&CNTRCTS	1850	AUXILIARY EQUIPMENT	2530	DEF INCOME - OTHER
1304	RCVBL-OTHR AUX CHRGS	1855	ACCUM DEPRECIATION	2600	RESIDENT DEPOSIT
1305	RCVBL-SALES ED ACT	1860	OTHER PROPERTY	2610	DEPOSIT - OTHER
1306	RCVBL-OTHER RECEIPTS	1910	DUE FROM GENERAL FD	2620	CLEARING ACCOUNT
1307	RCVBL-FIELD TRIPS	1920	DUE FROM DESIG FUND	2630	BAD CK CLEARING ACCT
1308	RCVBL-3RD PARTY PAY	1930	DUE FROM AUX FUND	2650	AID DUE STUDENTS
1310	ACCT REC - OTHER	1940	DUE FROM REST FUND	2660	OTHER AMT DUE STUDEN
1319	ACCT REC-BURSAR Y/E	1950	DUE FROM LOAN FUND	2700	INTERIM LOAN PAYABLE
1320	REC - FED GOVT	1960	DUE FROM UNEXP FUND	2750	REV BD-CLASS I ORIGN
1330	REC-FED GOVT LETR CR	1970	DUE FROM REN & REPL	2760	REV BD-CLASS I RETRD
1340	REC-NON-STU-OTH SYST	1980	DUE FROM RET INDBT	2770	REV BD-CLASS II ORIG
1350	REC-UNBILLED CHARGES	1990	DUE FROM AGENCY FD	2780	REV BD-CLASS II RETR
1360	TRAVEL ADVANCES	2100	ACCOUNTS PAYABLE	2790	REV BD-STD CTR ORIGN
1370	BAD CHECK RECEIVABLE	2110	AP MONTH-END ACCRUAL	2800	REV BD-STD CTR RETRD
1380	VISA/MASTER CHARGE	2111	Y/E PRCHSING ACCRUAL	2810	REV BD-OTHER ORIGINL
1390	RESERVE FOR BAD DEBT	2120	CO FOOD & BEV TAX	2820	REV BD-OTHER RETIRED
1400	NOTES REC - STU LOAN	2130	ST SALES TAX PAYABLE	2830	FEE BD-ACAD BLDG ORG
1410	FUNDS ADV - FISCAL Y	2131	ST GROSS INC TAX PAY	2840	FEE BD-ACAD BLDG RET
1420	LOAN PRIN COL - FSC	2140	COUNTY INNKEEP TAX	2910	DUE TO GENERAL FUND
1430	LOAN PRIN CAN - FSC	2150	IND STATE TAXES	2920	DUE TO DESIG FUND
1440	ACCRUED INVEST INCOM	2160	CO ADJ GROSS INC TAX	2930	DUE TO AUX FUND
1450	INV - EXPEND SUPPLIE	2170	FEDERAL WITH TAXES	2940	DUE TO REST FUND
1460	INV - BOOKSTORE	2180	FICA	2950	DUE TO LOAN FUND
1470	INV - FOOD	2190	TRF	2960	DUE TO UNEXP FUND
1480	INV - PAPER REL PROD	2200	P E R F	2970	DUE TO RENEW & REPL
1490	INV - SUNDRY PROD	2210	GP INS LIFE AD & D	2980	DUE TO RET INDEBT
1500	INV - CUSTODIAL	2220	GP INS BASIC HEALTH	2990	DUE TO AGENCY FUND
1510	INV - ELECTRICAL	2230	GP INS HLTH OVER 65	3100	FUND BALANCE-GENERAL
1520	INV - HDW & STEEL	2240	GP INS SALARY CONT	3200	FUND BALANCE-DESIG
1530	INV-OFFICE SUPPLIES	2250	UNITED FUND	3300	FUND BALANCE AUX ACT
1540	INV - PAINT	2260	CREDIT UNION	3400	FUND BALANCE-RESTRIC
1550	INV - PLUMBING	2265	OTHER DEDUCTIONS	3500	FUND BALANCE - LOAN
1560	INV - EQUIPMENT	2270	BSU FOUNDATION	3600	FUND BALANCE - UNEXP
1570	INV - LUMBER	2280	UNION DUES	3620	FUND BALANCE-REN&REP
1580	INV - FORMS	2290	TAX - DEF ANNUITIES	3640	FUND BALANCE-RET IND
1590	INV-DINING SER SUPP	2300	US SAVINGS BONDS	3700	FUND BALANCE-INV PLT

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3900	FD BAL - SCHOL & GSL	4811	M-TRF IN FR GEN/R&R	4924	N-TRF IN FR DES/PUBL
3920	FUND BALANCE-AGENCY	4812	M-TRF IN FR GEN/ACAD	4925	N-TRF IN FR DES/ACDM
3930	FD BAL-SCHOL PENDING	4813	M-TRF IN FR GEN/CLSS	4926	N-TRF IN FR DES/ISO
3940	FD BAL-ORGANIZATIONS	4814	M-TRF IN FR GEN/LOAN	4927	N-TRF IN FR DES/PLNT
3950	FD BAL-GENERAL AGENC	4815	M-TRF IN FR GEN/PARK	4928	N-TRF IN FR DES/R&R
3960	FD BAL-ESCROW ACCTS	4816	M-TRF IN FR GEN/TELE	4929	N-TRF IN FR DES/OTHR
4020	ADD-REGISTRATION FEE	4830	M-TRF IN FR AUX/H&D	4940	N-TRF IN FR RES/AID
4110	ADD-STATE GOVERNMENT	4831	M-TRF IN FR AUX/R&R	4941	N-TRF IN FR RES/SSRV
4115	ADD-STATE GOV-ADM	4832	M-TRF IN FR AUX/ACAD	4942	N-TRF IN FR RES/INST
4120	ADD-FED GOVERNMENT	4833	M-TRF IN FR AUX/CLSS	4943	N-TRF IN FR RES/RSCH
4125	ADD-ARRA STIMULUS	4834	M-TRF IN FR AUX/LOAN	4944	N-TRF IN FR RES/PUBL
4130	ADD-LOCAL GOVERNMENT	4835	M-TRF IN FR AUX/PARK	4945	N-TRF IN FR RES/ACDM
4140	ADD-CORP BUSINESSES	4836	M-TRF IN FR AUX/TELE	4946	N-TRF IN FR RES/ISO
4150	ADD-FNDTNS (NON-BSU)	4840	M-TRF IN FR RES/H&D	4947	N-TRF IN FR RES/PLNT
4160	ADD-GIFT-GRANT-INDIV	4841	M-TRF IN FR RES/R&R	4948	N-TRF IN FR RES/R&R
4170	BSU FOUNDATION	4842	M-TRF IN FR RES/ACAD	4949	N-TRF IN FR RES/OTHR
4180	ADD - NON PROFITS	4843	M-TRF IN FR RES/CLSS	4950	N-TRF IN FR LOAN/AID
4200	ADD-SERVICE CHG LOAN	4844	M-TRF IN FR RES/LOAN	4951	N-TRF IN FR LOAN/SER
4210	ADD - INTEREST LOANS	4845	M-TRF IN FR RES/PARK	4952	N-TRF IN FR LOAN/INS
4220	ADD - INT LOAN CANC	4846	M-TRF IN FR RES/TELE	4953	N-TRF IN FR LOAN/RSH
4230	ADD - LOAN PRIN ADJ	4850	M-TRF IN FR LOAN/H&D	4954	N-TRF IN FR LOAN/PUB
4240	ADD-INVEST INC UNIV	4851	M-TRF IN FR LOAN/R&R	4968	N-TRF IN FR UNEXP/RR
4250	ADD-FED LOAN ADM EXP	4852	M-TRF IN FR LOAN/ACD	5010	DED-PR CAN 10% PRIOR
4260	ADD-LATE CHGS FUND	4853	M-TRF IN FR LOAN/CLS	5020	DED-IN CAN 10% PRIOR
4261	ADD-LATE CHGS - UNIV	4854	M-TRF IN FR LOAN/LOA	5030	DED-PR CAN 15% PRIOR
4265	COLL COSTS RECOVRD	4855	M-TRF IN FR LOAN/PRK	5040	DED-IN CAN 15% PRIOR
4266	COLL COSTS RCVRD-INT	4856	M-TRF IN FR LOAN/TEL	5050	DED-PR CAN 12% PRIOR
4270	RECOVERY W/O PRNCPL	4860	M-TRF IN FR UNEX/H&D	5060	DED-IN CAN 12% PRIOR
4280	RECOVERY W/O INTREST	4861	M-TRF IN FR UNEX/R&R	5070	DED-PR CAN 15% AFTER
4300	ADD - SCHOLARSHIPS	4862	M-TRF IN FR UNEX/ACD	5080	DED-IN CAN 15% AFTER
4310	ADD - FED REIM-PRIOR	4863	M-TRF IN FR UNEX/CLS	5090	DED-PR CAN 20% AFTER
4320	ADD - FED REIM-AFTER	4864	M-TRF IN FR UNEX/LOA	5100	DED-IN CAN 20% AFTER
4400	ADD-OTHER(SALE-SERV)	4865	M-TRF IN FR UNEX/PRK	5110	DED-PR CAN 30% AFTER
4465	BAD DEBT CONTRA-REV	4866	M-TRF IN FR UNEX/TEL	5120	DED-IN CAN 30% AFTER
4500	ADD-CAPITAL EXPENDIT	4910	N-TRF IN FR GEN/AID	5130	DED-PRIN CANC-DEATH
4501	ADDTN TO OLDER ASSET	4911	N-TRF IN FR GEN/SSRV	5140	DED-INT CANC - DEATH
4502	ADJUST TO INVENTORY	4912	N-TRF IN FR GEN/INST	5150	DED-PRN CANC-DISABLE
4503	TRANSERRED IN RECLS	4913	N-TRF IN FR GEN/RSCH	5160	DED-INT CANC-DISABLE
4520	ADD - BLDG RAZED	4914	N-TRF IN FR GEN/PUBL	5170	DED-PR CANC-BANKRUPT
4540	PRIOR YEAR ADJUSTMNT	4915	N-TRF IN FR GEN/ACDM	5180	DED-IN CANC-BANKRUPT
4550	BOND RETIREMENT	4916	N-TRF IN FR GEN/ISO	5190	DED - LOAN COLL COST
4560	RETAIL MARK - DOWN	4917	N-TRF IN FR GEN/PLNT	5200	COLL COSTS - UNIV
4570	RETAIL INV OFFSET	4918	N-TRF IN FR GEN/R&R	5210	LEGAL FEES
4580	INV VARIANCE	4919	N-TRF IN FR GEN/OTHR	5230	PSTG- 1ST & PRIORITY
4590	RETAIL INV VALUE	4920	N-TRF IN FR DES/AID	5231	PSTG- 1ST PRESORT
4690	ADD - ORGANIZATION	4921	N-TRF IN FR DES/SSRV	5232	PSTG- MISC.
4700	ADD - GEN AGENCY	4922	N-TRF IN FR DES/INST	5233	PSTG- 3RD & 4TH CLAS
4810	M-TRF IN FR GEN/H&D	4923	N-TRF IN FR DES/RSCH	5234	PSTG- 2ND CLASS

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5235	PSTG- 3RD CLASS BULK	5845	MTRF OUT TO RES/PARK	5952	NTRF OUT TO LOAN/INS
5236	PSTG- EXPRESS MAIL	5846	MTRF OUT TO RES/TELE	5953	NTRF OUT TO LOAN/RCH
5237	PSTG- 1ST CLASS BULK	5850	MTRF OUT TO LOAN/H&D	5954	NTRF OUT TO LOAN/PUB
5238	PSTG- BUSINESS REPLY	5851	MTRF OUT TO LOAN/R&R	5968	NTRF OUT TO UNEXP/RR
5239	PSTG- POSTAGE DUE	5852	MTRF OUT TO LOAN/ACD	9110	GEN FD-BUDGT/CUR REV
5240	PSTG- CLASS 11	5853	MTRF OUT TO LOAN/CLS	9120	GEN FD-BUDGT/CUR EXP
5250	DED-FED LOAN ADM EXP	5854	MTRF OUT TO LOAN/LOA	9130	GEN FD-BUDGT/CUR VAR
5270	DED-WRITE OFF-PRNP	5855	MTRF OUT TO LOAN/PRK	9140	AUX FD-BUDGT/CUR REV
5280	DED-WRITE OFF - INT	5856	MTRF OUT TO LOAN/TEL	9150	AUX FD-BUDGT/CUR EXP
5300	DED - SCHOLARSHIP	5860	MTRF OUT TO UNEXP/HD	9160	AUX FD-BUDGT/CUR VAR
5310	DED-PR CAN 12% AF 72	5861	MTRF OUT TO UNEXP/RR	9170	OTHER-BUDGT/CUR REV
5320	DED-IN CAN 12% AF 72	5862	MTRF OUT TO UNEXP/AC	9180	OTHER-BUDGT/CUR EXP
5330	DED-PR CAN 15% HD ST	5863	MTRF OUT TO UNEXP/CL	9190	OTHER-BUDGT/CUR VAR
5340	DED-IN CAN 15% HD ST	5864	MTRF OUT TO UNEXP/LN	9210	GEN FD-BUDGT/FUT REV
5400	DED - INTEREST COSTS	5865	MTRF OUT TO UNEXP/PK	9220	GEN FD-BUDGT/FUT EXP
5450	DED - REFUND GRANTOR	5866	MTRF OUT TO UNEXP/PH	9230	GEN FD-BUDGT/FUT VAR
5500	DED - EQUIP RETIRED	5910	NTRF OUT TO GEN/AID	9240	AUX FD-BUDGT/FUT REV
5501	APPROVAL ERROR-CAPIT	5911	NTRF OUT TO GEN/SSRV	9250	AUX FD-BUDGT/FUT EXP
5503	TRANSFERRED OUT&RECL	5912	NTRF OUT TO GEN/INST	9260	AUX FD-BUDGT/FUT VAR
5520	DED - BUILDING RAZED	5913	NTRF OUT TO GEN/RSCH	9270	OTHER-BUDGT/FUT REV
5530	DED-BLDG USE CHANGE	5914	NTRF OUT TO GEN/PUBL	9280	OTHER-BUDGT/FUT EXP
5535	DEPRECIATION EXPENSE	5915	NTRF OUT TO GEN/ACDM	9290	OTHER-BUDGT/FUT VAR
5540	PRIOR YEAR ADJUSTMEN	5916	NTRF OUT TO GEN/ISO	9310	GENERAL FUND-REVENUE
5545	PRIOR YR DEPRECIATN	5917	NTRF OUT TO GEN/PLNT	9320	DESIGNATED FD-REVENU
5550	DED - BOND ISSUED	5918	NTRF OUT TO GEN/R&R	9330	AUXILIARY ACT FD-REV
5555	DED - CAPITAL LEASE	5919	NTRF OUT TO GEN/OTHR	9340	RESTRICT FD 4 - REV
5560	DED - LOST OR STOLEN	5920	NTRF OUT TO DES/AID	9350	RESTRICT FD 5 - REV
5690	DED - ORGANIZATION	5921	NTRF OUT TO DES/SSRV	9360	PLANT FUNDS-REVENUE
5700	DED - GENERAL AGENCY	5922	NTRF OUT TO DES/INST	9370	WORK ORDER - REVENUE
5810	MTRF OUT TO GEN/H&D	5923	NTRF OUT TO DES/RSCH	9380	UNASSIGN - REVENUE
5811	MTRF OUT TO GEN/R&R	5924	NTRF OUT TO DES/PUBL	9390	UNASS - REVENUE
5812	MTRF OUT TO GEN/ACAD	5925	NTRF OUT TO DES/ACDM	9510	GENERAL FUND-EXPENSE
5813	MTRF OUT TO GEN/CLSS	5926	NTRF OUT TO DES/ISO	9520	DESIGNATED FD-EXPENS
5814	MTRF OUT TO GEN/LOAN	5927	NTRF OUT TO DES/PLNT	9530	AUXILIARY ACT FD-EXP
5815	MTRF OUT TO GEN/PARK	5928	NTRF OUT TO DES/R&R	9540	RESTRICT FD 4 - EXP
5816	MTRF OUT TO GEN/TELE	5929	NTRF OUT TO DES/OTHR	9550	RESTRICT FD 5 - EXP
5830	MTRF OUT TO AUX/H&D	5940	NTRF OUT TO RES/AID	9560	PLANT FUNDS-EXPENSE
5831	MTRF OUT TO AUX/R&R	5941	NTRF OUT TO RES/SSRV	9570	WORK ORDER - EXP
5832	MTRF OUT TO AUX/ACAD	5942	NTRF OUT TO RES/INST	9580	UNASSIGN - EXPENS
5833	MTRF OUT TO AUX/CLSS	5943	NTRF OUT TO RES/RSCH	9590	UNASS - EXPENS
5834	MTRF OUT TO AUX/LOAN	5944	NTRF OUT TO RES/PUBL	9610	GEN FD - COMMITMENTS
5835	MTRF OUT TO AUX/PARK	5945	NTRF OUT TO RES/ACDM	9620	DESIGNATE FD-COMMIT
5836	MTRF OUT TO AUX/TELE	5946	NTRF OUT TO RES/ISO	9630	AUX ACT FD - COMMIT
5840	MTRF OUT TO RES/H&D	5947	NTRF OUT TO RES/PLNT	9640	RESTRICT FD 4-COMMIT
5841	MTRF OUT TO RES/R&R	5948	NTRF OUT TO RES/R&R	9650	RESTRICT FD 5-COMMIT
5842	MTRF OUT TO RES/ACAD	5949	NTRF OUT TO RES/OTHR	9660	PLANT FD-COMMITMENTS
5843	MTRF OUT TO RES/CLSS	5950	NTRF OUT TO LOAN/AID		
5844	MTRF OUT TO RES/LOAN	5951	NTRF OUT TO LOAN/SSV		